

Bill as Introduced

HB 620-FN - AS INTRODUCED

2019 SESSION

19-0682
01/05

HOUSE BILL

620-FN

AN ACT

relative to the penalty fee structure for late premium tax payments.

SPONSORS:

Rep. Hunt, Ches. 11

COMMITTEE:

Commerce and Consumer Affairs

ANALYSIS

This bill establishes a graduated fee schedule for payment of the insurance premium tax.

This bill is a request of the insurance department.

Explanation:

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Nineteen

AN ACT relative to the penalty fee structure for late premium tax payments.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 Premium Tax; Collection, Minimum, Penalty, and Prepayments. Amend RSA 400-A:32, IV to
2 read as follows:

3 IV. Any insurer failing to file the report required by RSA 400-A:31 or failing to remit the
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11 2 Insurance Department; Administrative Fund. Amend RSA 400-A:39, XI to read as follows:

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 17 unauthorized insurer shall pay to the commissioner before March 1 next succeeding the calendar
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 19 percent of gross premiums charged for such insurance other than marine insurance and a premium
 20 receipts tax of 2 percent of gross premiums charged for such marine insurance on subjects resident,
 21 located or to be performed in this state. Such insurance on subjects resident, located or to be
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COMMITTEE: Commerce and Consumer Affairs **QTP 19-1 CONSENT**
SENATE COMMERCE QTP 5-0

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AN ACT relative to the penalty fee structure for late premium tax payments.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 179:1 Premium Tax; Collection, Minimum, Penalty, and Prepayments. Amend RSA 400-A:32,
2 IV to read as follows:

3 IV. Any insurer failing to file the report required by RSA 400-A:31 or failing to remit the
4 proper tax within the time for filing shall pay a penalty [~~equal to 10~~] *contingent upon the number*
5 *of days that have passed since the due date. For late payments received 1-30 days after the*
6 *due date, the penalty fee shall be 3 percent* [~~on~~] *of the amount of the tax due. For late*
7 *payments received 31-60 days after the due date, the penalty fee shall be 6 percent of the*
8 *amount of tax due. For late payments received more than 60 days after the due date, the*
9 *penalty fee shall be 12 percent of the amount of tax due.* If the tax or the estimated tax is not
10 paid when due, the commissioner may suspend or revoke the insurer's certificate of authority.

11 179:2 Insurance Department; Administrative Fund. Amend RSA 400-A:39, XI to read as
12 follows:

13 XI. Any insurer that does not pay amounts due under this section within 45 days of the
14 billing date shall incur a late payment penalty [~~equal to 10 percent of the amount assessed. In~~
15 ~~addition, the sum total of the assessment and penalty shall accrue with interest, from the 45th day~~
16 ~~until the date of payment, at a rate of 0.050 percent per day compounded daily]~~ *contingent upon*
17 *the number of days that have passed since the due date. For late payments received 1-30*
18 *days after the due date, the penalty fee shall be 3 percent of the amount of tax due. For late*
19 *payments received 31-60 days after the due date, the penalty fee shall be 6 percent of the*
20 *amount of tax due. For late payments received more than 60 days after the due date, the*
21 *penalty fee shall be 12 percent of the amount of tax due.*

22 179:3 Foreign Insurance Companies; Annual Statements; Tax. Amend RSA 405:29, II to read as
23 follows:

24 II. Any producer failing to file the report or failing to remit the proper tax within the time
25 period for filing shall pay a penalty [~~equal to 10~~] *contingent upon the number of days that have*
26 *passed since the due date. For late payments received 1-30 days after the due date, the*
27 *penalty fee shall be 3 percent of the amount of tax due. For late payments received 31-60 days*
28 *after the due date, the penalty fee shall be 6 percent of the amount of tax due. For late*
29 *payments received more than 60 days after the due date, the penalty fee shall be 12 percent*
30 *of the amount of tax due.*

CHAPTER 179
HB 620-FN - FINAL VERSION

- Page 2 -

1 179:4 Risk Retention Act; Risk Retention Groups Not Chartered in This State. Amend RSA 405-
2 A:3, III(a) to read as follows:

3 (a) Each risk retention group shall be liable for the payment of premium taxes and taxes
4 on premiums of direct business for risks resident or located within this state, and shall report to the
5 commissioner the net premiums written for risks resident or located within this state. Such risk
6 retention group shall be subject to taxation, and any applicable fines and penalties related thereto,
7 on the same basis as a foreign admitted insurer. *A risk retention group failing to remit the*
8 *proper tax within the time period for filing shall pay a penalty contingent upon the*
9 *number of days that have passed since the due date. For late payments received 1-30 days*
10 *after the due date, the penalty fee shall be 3 percent of the amount of tax due. For late*
11 *payments received 31-60 days after the due date, the penalty fee shall be 6 percent of the*
12 *amount of tax due. For late payments received more than 60 days after the due date, the*
13 *penalty fee shall be 12 percent of the amount of tax due.*

14 179:5 Unauthorized Insurance Premium Tax. Amend RSA 406-B:11, I to read as follows:

15 I. Except as to premiums on lawfully procured surplus lines insurance pursuant to the
16 surplus lines laws of this state, and premiums on unlicensed insurance procured by industrial
17 insurers on which a tax has been paid pursuant to RSA 406-B:16, VI and premiums on
18 independently procured insurance on which a tax has been paid pursuant to RSA 406-B:17, every
19 unauthorized insurer shall pay to the commissioner before March 1 next succeeding the calendar
20 year in which the insurance was so effectuated, continued or renewed a premium receipts tax of 4
21 percent of gross premiums charged for such insurance other than marine insurance and a premium
22 receipts tax of 2 percent of gross premiums charged for such marine insurance on subjects resident,
23 located or to be performed in this state. Such insurance on subjects resident, located or to be
24 performed in this state procured through negotiations or an application, in whole or in part
25 occurring or made within or from within or outside of this state, or for which premiums in whole or
26 in part are remitted directly or indirectly from within or outside of this state, shall be deemed to be
27 insurance procured, or continued or renewed in this state. The term "premium" includes all
28 premiums, membership fees, assessments, dues, and any other consideration for insurance. Such
29 tax shall be in lieu of all taxes and fire department dues. On default of any such unauthorized
30 insurer in the payment of such tax the insured shall pay the tax. If the tax prescribed by this section
31 is not paid within the time stated, the tax shall be increased by a penalty ~~[of 25 percent and by the~~
32 ~~amount of an additional penalty computed at the rate of one percent per month or any part thereof~~
33 ~~from the date such payment was due to the date paid.]~~ *contingent upon the number of days that*
34 *have passed since the due date. For late payments received 1-30 days after the due date, the*
35 *penalty fee shall be 3 percent of the amount of tax due. For late payments received 31-60*
36 *days after the due date, the penalty fee shall be 6 percent of the amount of tax due. For late*

CHAPTER 179
HB 620-FN - FINAL VERSION

- Page 3 -

1 *payments received more than 60 days after the due date, the penalty fee shall be 12 percent*
2 *of the amount of tax due.*

3 179:6 Unauthorized Insurance Premium Tax. Amend RSA 406-B:16, VI(b) to read as follows:

4 (b) Any insured failing to file the report or failing to remit the proper tax within the time
5 period for filing shall pay a penalty ~~[equal to 10]~~ *contingent upon the number of days that have*
6 *passed since the due date. For late payments received 1-30 days after the due date, the*
7 *penalty fee shall be 3 percent of the amount of tax due. For late payments received 31-60 days*
8 *after the due date, the penalty fee shall be 6 percent of the amount of tax due. For late*
9 *payments received more than 60 days after the due date, the penalty fee shall be 12 percent*
10 *of the amount of tax due.*

11 179:7 Independently Procured Insurance. Amend RSA 406-B:17, V to read as follows:

12 V. If the insured fails to withhold from the premiums the amount of tax herein levied, the
13 insured shall be liable for the amount thereof and shall pay the same to the commissioner within the
14 time stated in paragraph III. If the tax prescribed by this section is not paid within the time stated
15 in paragraph III, the tax shall be increased by a penalty ~~[of 25 percent and by the amount of an~~
16 ~~additional penalty computed at the rate of one percent per month or any part thereof from the date~~
17 ~~such payment was due to the date paid]~~ *contingent upon the number of days that have passed*
18 *since the due date. For late payments received 1-30 days after the due date, the penalty fee*
19 *shall be 3 percent of the amount of tax due. For late payments received 31-60 days after the*
20 *due date, the penalty fee shall be 6 percent of the amount of tax due. For late payments*
21 *received more than 60 days after the due date, the penalty fee shall be 12 percent of the*
22 *amount of tax due.*

23 179:8 Effective Date. This act shall take effect January 1, 2020.

Approved: July 10, 2019
Effective Date: January 01, 2020

Committee Minutes

**AMENDED
SENATE CALENDAR NOTICE
Commerce**

Sen Kevin Cavanaugh, Chair
Sen Jon Morgan, Vice Chair
Sen Donna Soucy, Member
Sen Chuck Morse, Member
Sen Harold French, Member

Date: April 17, 2019

HEARINGS

Tuesday	04/23/2019	
(Day)	(Date)	
Commerce	SH 100	1:00 p.m.
(Name of Committee)	(Place)	(Time)
1:00 p.m.	HB 664-FN	relative to vehicle repair standards.
1:15 p.m.	HB 670-FN	relative to the cost of prescription drugs.
1:30 p.m.	HB 450	relative to examinations conducted by the banking department.
1:45 p.m.	HB 620-FN	relative to the penalty fee structure for late premium tax payments.
2:00 p.m.	HB 598	establishing a commission to study beer, wine, and liquor tourism.
2:15 p.m.	HB 348	relative to procedures for condominiums with 25 or fewer residential units.

EXECUTIVE SESSION MAY FOLLOW

Sponsors:

HB 664-FN

Rep. Williams

Rep. Packard

HB 670-FN

Rep. Butler

HB 450

Rep. Luneau

HB 620-FN

Rep. Hunt

HB 598

Rep. Williams

HB 348

Rep. Almy

Rep. McBeath

Sen. Bradley

Rep. Marsh

Sen. Birdsell

Rep. Goley

Sen. Birdsell

Rep. Knirk

Rep. Green

Sen. Watters

Sen. Sherman

Laura Bryant 271-1403

Kevin Cavanaugh
Chairman

Senate Commerce Committee
Laura Bryant 271-1403

HB 620-FN, relative to the penalty fee structure for late premium tax payments.

Hearing Date: April 23, 2019

Time Opened: 2:39 p.m.

Time Closed: 2:50 p.m.

Members of the Committee Present: Senators Cavanaugh, Morgan, Soucy, Morse and French

Members of the Committee Absent : None

Bill Analysis: This bill establishes a graduated fee schedule for payment of the insurance premium tax.

This bill is a request of the insurance department.

Sponsors:

Rep. Hunt

Who supports the bill: Rep. Hunt, Rep. Potucek, Lindsay Nadeau with NH Association of Domestic Insurance Companies, Norma Stalling and John Elias with NHID

Who opposes the bill: None

Who is neutral on the bill: None

Summary of testimony presented:

Rep. Jim Hunt, Cheshire 11:

- Rep. Hunt stated that this bill simplifies the penalty fee in the circumstance where insurers pay their premium taxes late.
- He said that the department hopes to encourage more timely payments of the premium tax by establishing a graduated fee schedule instead of the current fees that can vary widely.

Lindsay Nadeau with NHADIC:

- She advocated for the bill to go one step further to align with other states who allow the insurance commissioner to have discretion when handing out penalties.
- She gave an example where there was a snowstorm and a company was late,

and ended up with a \$90,000 fine.

- She said she appreciated the gradual approach in the bill but would like to see discretion given to the commissioner.

Norma Stalling and John Elias with NHID:

- Elias explained that there are different levels of premium tax depending on the business you write. He said there is a one time filing period where the total amount of the premium tax is due.
- Elias said whether a company is 1 hour late or 100 days late filing the fee is typically about 10% of the total premium tax amount. Therefore, the department wanted to rewrite this because there is a lot of administrative work and costs trying to keep up with the fines.
- He said depending on the size of these penalties, they will likely become premium which is his fear, and in turn the costs will be placed on the policy holders, he said a gradual fee schedule will help remedy this issue.

Senator Morse asked **John Elias** if he had any comments in regard to the suggestion that **Lindsay Nadeau** gave.

- Elias said that the concern he has with the commissioner using their discretion is possible lack of consistency in application, because everyone that is late will have a good excuse, but to gauge accuracy across all companies would be difficult.

LHB

Date Hearing Report completed: April 24, 2019

Speakers

Testimony



Insurance Department

April 23, 2019

House Bill 620-FN Penalty fee structure

The following New Hampshire RSAs have provisions to assess penalties for late payment of premium taxes or the administrative assessment:

NH RSAs	Payer
§400-A:32, IV. Premium Tax; Collections, Minimum, Penalty, and Prepayment,	Licensed Insurance companies
§405:29, II. Foreign Insurance Companies; Annual Statements; Tax,	Licensed Producers with Surplus Lines authority
§405-A:3, III(a). Risk Retention Act; Risk Retention Groups not chartered in this state,	Registered Risk Retention Groups
§406-B:11, I. Unauthorized Insurance Premium Tax,	Unauthorized Insurance companies
§406-B:16, VI(b) Unauthorized Insurance, Lawfully Procured Insurance in Unlicensed Companies,	Insured
§406-B:17, V Unauthorized Insurance, Independently Procured Insurance, and	Insured
§400-A:39, XI Administrative Assessment Fund.	Licensed Insurance companies

- Currently, the penalties range from flat rates of 10% to 25% applied to tax balance past due,
- a flat rate of 10% plus daily interest of 0.050 compounded daily for the assessment balance past due.



April 23, 2019

Insurance Department

The proposed amendments would change the penalties to a tiered schedule.

- 3% of the balance past due for 1-30 days,
- 6% of the balance past due for 31 to 60 days, and
- 12% of the balance past due for 61 or more days.

The change would allow for a consistent calculation of the late penalty and relate to the timeliness of payment of the balance past due.

Amend RSA 400-A:32, IV. Any insurer failing to file the report required by RSA 400-A:31 or failing to remit the proper tax within the time for filing shall pay a penalty equal to ~~10 percent~~ **contingent upon the number of days that have passed since the due date.**

For late payments received 1-30 days after the due date, the penalty fee shall be 3 percent [on] of the amount of the tax due.

For late payments received 31-60 days after the due date, the penalty fee shall be 6 percent of the amount of tax due.

For late payments received more than 60 days after the due date, the penalty fee shall be 12 percent of the amount of tax due.

	FY 2018 CY 2017	FY 2017 CY 2016	FY 2016 CY 2015	FY 2015 CY 2014	FY 2014 CY 2013	5 year average
Licensed Companies						
Penalty at 10%	\$133,291.15	\$547,784.20	\$243,360.06	\$69,617.63	\$76,168.48	\$214,044.30
Tiered Penalty						
1 to 30 days late 3%	\$37,452.21	\$169,005.33	\$60,091.02	\$17,058.89	\$13,327.71	\$59,387.03
31 to 60 days late 6%	\$2,998.26	\$2,164.56	\$24,409.20	\$4,537.02	\$15,039.65	\$9,829.74
61+ days late 12%	\$4,142.59	\$5,012.18	\$2,938.39	\$6,230.88	8,000.40	\$5,264.89
Decrease in revenue	\$88,698.09	\$371,602.13	\$155,921.45	\$41,790.84	\$39,800.72	\$139,562.65

MEMORANDUM

On Behalf of the NH Association of Domestic Insurance Companies

Re: HB 620

Before Senate Commerce Committee

Date: 04/23/19

EXECUTIVE SUMMARY

The following summarizes research and recommendation regarding the proposed legislation and our request for language to be included which gives Commissioner Elias discretion in appropriate situations. Such discretion is in keeping with existing NH law (e.g. Department of Revenue Administration), and the insurance laws of other states. We would therefore recommend the addition of the following language in the proposed legislation:

"Notwithstanding the above, the Commissioner may waive, modify or abate all or part of the penalty if the Commissioner determines that the failure to timely file or pay the premium tax was due to reasonable cause and was not intentional or due to willful neglect".

OVERVIEW

The current proposed amendment to RSA 400-A:32, IV states:

IV. Any insurer failing to file the report required by RSA 400-A:31 or failing to remit the proper tax within the time for filing shall pay a penalty [~~equal to 10~~] *contingent upon the number of days that have passed since the due date. For late payments received 1-30 days after the due date, the penalty fee is 3 percent [~~on~~] of the amount of the tax due. For late payments received 31-60 days after the due date, the penalty fee is 6 percent of the amount of tax due. For late payments received more than 60 days after the due date, the penalty fee is 12 percent of the amount of tax due.* If the tax or the estimated tax is not paid when due, the commissioner may suspend or revoke the insurer's certificate of authority.

As currently proposed, this penalty is mandatory without any discretion being given to by the Commissioner. We know from legislative history that the word "intentionally" was removed back in 2002. However, the action was not intended to remove discretion from the Commissioner.

NH Insurance Law

Also, other existing laws in NH provide the Commissioner with broad discretionary authority to interpret and enforce the laws in order to avoid unjust outcomes, to treat taxpayers consistently and only to impose penalties when there is reasonable cause for doing so.

The typical statutory penalty for violation of NH insurance law is loss of license or a fine up to \$2,500, or both.

Other NH Agencies

Other New Hampshire Departments provide the administrative head with similar discretion. For example, the New Hampshire Department of Revenue statute addressing penalties for failure to pay taxes (RSA 21-J:33) states that the "... penalty shall not be applied in any case in which the failure to pay was due to reasonable cause and not willful neglect of the taxpayer". Other state agencies are typically granted similar discretion. So too should the Commissioner of Insurance when dealing with the administrative penalty for paying premium taxes late.

Laws in Other States

It should be noted that in New England states where premium taxes are paid by insurers to the Departments of Insurance (as with New Hampshire), the statutory authority calls for Commissioner discretion in considering penalties, including tax penalties. Examples of these jurisdictions include Massachusetts, Vermont and Maine. Further, a quick review of some other jurisdictions where premium taxes are paid directly to the Department of Insurance reveals that those states also specifically grant discretion to the Commissioner of Insurance consistent with what we are suggesting. Examples of these states include Maryland and South Carolina. In Rhode where taxes are paid to the Department of Revenue, while the statute implies there is discretion for imposition of penalties for both late filed personal income tax return and employer's withheld tax returns, corresponding language for insurer premium tax returns could not be easily determined without further review. In Connecticut (premium taxes are paid to Department of Revenue), the law also specifically allows the Commissioner to have discretion to waive all or part of the penalties.

In short, every other New England state (except possibly Rhode Island) has a specific provision allowing for the discretion of waiving or modifying the penalties for late payment of premium taxes. New Hampshire would be an outlier with these New England states as well as many other states if it did not allow its Commissioner of Insurance the same discretion relative to late premium taxes. As noted above, New Hampshire does allow for discretion for late penalties for those taxes paid to the Department of Revenue by RSA 21-J:33 (2015). We would submit the same discretion should apply for those taxes paid by insurers to the New Hampshire Department of Insurance.

Specific Statutory References specifically granting discretion for waiving/reducing penalties

I. New England States where taxes are paid to the Department of Insurance

Maine: ME 36 MRSA Section 187-B(7):

"7. Reasonable cause. The assessor shall waive or abate or, in the case of those penalties that do not accrue automatically under subsection 6, refrain from imposing any penalty imposed by subsection 1, 2, 4-A, 4-B, 5-A or 5-B or by the terms of the International Fuel Tax Agreement if grounds

constituting reasonable cause are established by the taxpayer or if the assessor determines that grounds constituting reasonable cause are otherwise apparent. Reasonable cause includes, but is not limited to, the following circumstances:

...

E. A return that was due other than monthly was filed and paid less than one month late and all of the taxpayer's returns and payments during the preceding 3 years were timely;"

Massachusetts: G. L. c 62C, Sec (f):

"(f) If it is shown that any failure to file a return or to pay a tax in a timely manner is due to reasonable cause and not due to willful neglect, any penalty or addition to tax under this section may be waived by the commissioner, or if such penalty or addition to tax has been assessed, it may be abated by the commissioner, in whole or in part."

Vermont: 32 V.S.A. § 3202.

"... unless the taxpayer affirmatively shows that such failure is due to reasonable cause and not due to willful neglect, then in addition to any interest payable pursuant to subsection (a) of this section, the commissioner may assess and the taxpayer shall then pay, a penalty ..."

II. New England states where taxes are paid to Departments of Revenue

Rhode Island: Title 44, Section 44-30-85 {note – personal and employer's withheld tax return}:

"a) *Failure to file tax returns or to pay tax.* In the case of failure:

- (1) To file the Rhode Island personal income tax return or the employer's withheld tax return on or before the prescribed date, unless it is shown that the failure is due to reasonable cause and not due to willful neglect, an addition to tax shall be made equal to five percent (5%) of the tax required to be reported if the failure is for not more than one month, with an additional five percent (5%) for each additional month or fraction thereof during which the failure continues, not exceeding twenty-five percent (25%) in the aggregate ..."

Connecticut: CT Gen Stat § 12-206 (2012)

"(c) Subject to the provisions of section 12-3a, the commissioner may waive all or part of the penalties provided under this chapter when it is proven to his satisfaction that the failure to pay any tax was due to reasonable cause and was not intentional or due to neglect."

{Section 12-3(a) creates a "Penalty Review Committee"}

New Hampshire: NH Rev Stat § 21-J:33 (2015) – personal taxes paid to Department of revenue.

"This penalty shall not be applied in any case in which the failure to pay was due to reasonable cause and not willful neglect of the taxpayer."

III. Sampling of non-New England states where premium taxes paid to Departments of Insurance:

Maryland - Title 6, Section 6-108 grants the Commissioner discretion: " (2) The Commissioner may waive the penalty and interest on late payments under this subsection if the insurer proves that it:

- (i) made a good faith effort to comply with the requirements of § 2-113 of this article; and
- (ii) exercised due diligence to initiate payment correctly and on a timely basis.

South Carolina - SC Code § 38-7-150 (2012)

"The director or his designee may, upon making a record of his reasons therefor, waive or reduce any of the penalties or interest imposed under the provisions of this title pertaining to fees and taxes."

CONCLUSION

A review of insurance statutory authority in neighboring New England states as well as states where premium taxes are paid directly to the Department of Insurance provides the discretion for the Administrative head to reduce or waive penalties particularly when good cause is shown. Presumably, the statutory schemes provide this discretion for situations where a payment may arrive late due to transmittal delays/glitches or other non-intentional reasons. The reasons for a delay will be readily apparent to the Department and by providing the discretion consistent with other states (as well as other NH Administrative agencies), the NH Insurance Department will continue to be able to statutorily assess penalties for late premium taxes where appropriate but also, be in a position to review and assess legitimate reasons for such a delay. The proposed language gives the sole discretion to the Commissioner to make the determination if the delay was due to reasonable cause and would not create a situation where penalties assessed would result in hearings on the reasons for the delay.

HB 620-FN
relative to the penalty fee structure for late premium tax payments

Good afternoon Commerce Committee members,

I am introducing HB 620-FN at the request of the Insurance Department. This bill will simplify the penalty fee for insurers when they pay their premium taxes late. Currently, such penalties vary widely, depending on the type of insurer or the RSA under which the premium tax is filed, and then require computation of different penalty percentages accordingly. The Insurance Department hopes to encourage more timely payments of the premium taxes due by establishing a graduated fee schedule, where the fine starts small and increases the later the filing gets. In addition, a simplified penalty fee will serve to foster more efficient operations in the Department by simplifying the calculation of penalty fees.

We have some folks here from the Department to answer any questions you may have.

Thank you for your consideration of HB 620-FN.

Voting Sheets

Senate Commerce Committee
EXECUTIVE SESSION RECORD
2019-2020 Session

Bill #

Hearing date: _____

Executive Session date: 626

Motion of: OTP Vote: 5-0

Committee Member	Made by	Second	Yes	No
Sen. Cavanaugh, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Morgan, V- Chair	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. French	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Morse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Soucy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Motion of: _____ Vote: _____

Committee Member	Made by	Second	Yes	No
Sen. Cavanaugh, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Morgan, V- Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. French	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Morse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Soucy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Motion of: _____ Vote: _____

Committee Member	Made by	Second	Yes	No
Sen. Cavanaugh, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Morgan, V- Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. French	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Morse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Soucy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Reported out by: Cav.

Committee Report

STATE OF NEW HAMPSHIRE
SENATE
REPORT OF THE COMMITTEE

Tuesday, April 23, 2019

THE COMMITTEE ON Commerce

to which was referred **HB 620-FN**

AN ACT

relative to the penalty fee structure for late
premium tax payments.

Having considered the same, the committee recommends that the Bill

OUGHT TO PASS

BY A VOTE OF: 5-0

Senator Kevin Cavanaugh
For the Committee

Laura Bryant 271-1403

COMMERCE

HB 620-FN, relative to the penalty fee structure for late premium tax payments.

Ought to Pass, Vote 5-0.

Senator Kevin Cavanaugh for the committee.

STATE OF NEW HAMPSHIRE
SENATE
REPORT OF THE COMMITTEE

Tuesday, May 14, 2019

THE COMMITTEE ON Finance

to which was referred **HB 620-FN**

AN ACT

relative to the penalty fee structure for late
premium tax payments.

Having considered the same, the committee recommends that the Bill

OUGHT TO PASS

BY A VOTE OF: 6-0

Senator Bob Giuda
For the Committee

Deb Martone 271-4980

General Court of New Hampshire - Bill Status System

Docket of HB620

Docket Abbreviations

Bill Title: relative to the penalty fee structure for late premium tax payments.**Official Docket of HB620.:**

Date	Body	Description
1/16/2019	H	Introduced 01/03/2019 and referred to Commerce and Consumer Affairs HJ 3 P. 22
1/30/2019	H	Public Hearing: 02/07/2019 01:30 pm LOB 302
2/6/2019	H	Subcommittee Work Session: 02/13/2019 10:00 am LOB 302
2/7/2019	H	Executive Session: 02/13/2019 02:00 pm LOB 302
2/20/2019	H	Committee Report: Ought to Pass for 02/27/2019 (Vote 19-1; CC) HC 13 P. 4
2/27/2019	H	Ought to Pass: MA VV 02/27/2019 HJ 6 P. 5
2/27/2019	H	Referred to Ways and Means 02/27/2019 HJ 6 P. 5
3/6/2019	H	==TIME CHANGE== Public Hearing: 03/14/2019 09:30 am LOB 202-204
3/13/2019	H	Full Committee Work Session: 03/18/2019 01:00 pm LOB 202
3/19/2019	H	Executive Session: 03/27/2019 10:00 am LOB 202
3/28/2019	H	Committee Report: Ought to Pass for 04/04/2019 (Vote 20-0; CC) HC 18 P. 3
4/4/2019	H	Ought to Pass: MA VV 04/04/2019 HJ 12 P. 3
4/12/2019	S	Introduced 04/11/2019 and Referred to Commerce; SJ 13
4/17/2019	S	Hearing: 04/23/2019, Room 100, SH, 01:45 pm; SC 19
4/23/2019	S	Committee Report: Ought to Pass, 05/02/2019; SC 20
5/2/2019	S	Ought to Pass: MA, VV; Refer to Finance Rule 4-5; 05/02/2019; SJ 15
5/14/2019	S	Committee Report: Ought to Pass, 05/23/2019; SC 23
5/24/2019	S	Special Order to to the present time, Without Objection, MA; 05/23/2019; SJ 17
5/23/2019	S	Ought to Pass: MA, VV; OT3rdg; 05/23/2019; SJ 17
6/5/2019	S	Enrolled Bill Amendment #2019-2371e Adopted, VV, (In recess of 05/30/2019); SJ 19
6/6/2019	H	Enrolled Bill Amendment #2019-2371e: AA VV 06/06/2019 HJ 18 P. 40
6/18/2019	S	Enrolled (In recess 06/13/2019); SJ 21
6/18/2019	H	Enrolled 06/13/2019 HJ 19 P. 18
7/15/2019	H	Signed by Governor Sununu 07/10/2019; Chapter 179; Eff: 01/01/2020

NH House

NH Senate

Other Referrals

Senate Inventory Checklist for Archives

Bill Number: HB 620-FM

Senate Committee: Commerce

Please include all documents in the order listed below and indicate the documents which have been included with an "X" beside

Final docket found on Bill Status

Bill Hearing Documents: {Legislative Aides}

Bill version as it came to the committee

All Calendar Notices

Hearing Sign-up sheet(s)

Prepared testimony, presentations, & other submissions handed in at the public hearing

Hearing Report

Revised/Amended Fiscal Notes provided by the Senate Clerk's Office

Committee Action Documents: {Legislative Aides}

All amendments considered in committee (including those not adopted):

___ - amendment # ___ ___ - amendment # ___

___ - amendment # ___ ___ - amendment # ___

Executive Session Sheet

Committee Report

Floor Action Documents: {Clerk's Office}

All floor amendments considered by the body during session (only if they are offered to the senate):

___ - amendment # ___ ___ - amendment # ___

___ - amendment # ___ ___ - amendment # ___

Post Floor Action: (if applicable) {Clerk's Office}

Committee of Conference Report (if signed off by all members. Include any new language proposed by the committee of conference):

Enrolled Bill Amendment(s) 2371 EBA

Governor's Veto Message

All available versions of the bill: {Clerk's Office}

___ as amended by the senate ___ as amended by the house

final version

Completed Committee Report File Delivered to the Senate Clerk's Office By: _____

Committee Aide

Date

Senate Clerk's Office AK

Senate Inventory Checklist for Archives

Bill Number: HB620-FM

Senate Committee: Finance

Please include all documents in the order listed below and indicate the documents which have been included with an "X" beside

Final docket found on Bill Status

Bill Hearing Documents: {Legislative Aides}

- Bill version as it came to the committee
- All Calendar Notices
- Hearing Sign-up sheet(s)
- Prepared testimony, presentations, & other submissions handed in at the public hearing
- Hearing Report
- Revised/Amended Fiscal Notes provided by the Senate Clerk's Office

Committee Action Documents: {Legislative Aides}

All amendments considered in committee (including those not adopted):

- amendment # _____
- amendment # _____
- amendment # _____
- amendment # _____
- Executive Session Sheet
- Committee Report

Floor Action Documents: {Clerk's Office}

All floor amendments considered by the body during session (only if they are offered to the senate):

- amendment # _____
- amendment # _____
- amendment # _____
- amendment # _____

Post Floor Action: (if applicable) {Clerk's Office}

- Committee of Conference Report (if signed off by all members. Include any new language proposed by the committee of conference):
- Enrolled Bill Amendment(s)
- Governor's Veto Message

All available versions of the bill: {Clerk's Office}

- as amended by the senate
- as amended by the house
- final version

Completed Committee Report File Delivered to the Senate Clerk's Office By: _____

Committee Aide

Date

Senate Clerk's Office AK

May 29, 2019
2019-2371-EBA
06/01

Enrolled Bill Amendment to HB 620-FN

The Committee on Enrolled Bills to which was referred HB 620-FN

AN ACT relative to the penalty fee structure for late premium tax payments.

Having considered the same, report the same with the following amendment, and the recommendation that the bill as amended ought to pass.

FOR THE COMMITTEE

Explanation to Enrolled Bill Amendment to HB 620-FN

This enrolled bill amendment makes a grammatical correction.

Enrolled Bill Amendment to HB 620-FN

Amend RSA 406-B:17, V as inserted by section 7 of the bill by replacing line 10 with the following:

late payments received more than 60 days after the due date, the penalty fee shall be 12